



# Helendale Community Services District

26540 Vista Road, Suite C, Helendale, CA 92342

## **REGULAR BOARD MEETING** **Thursday, October 20, 2022 at 6:30 PM**

### **SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

Pursuant to the provisions of Assembly Bill 361 which amended certain provisions of the Brown Act regarding teleconference meetings during periods of statewide emergencies, and as a precaution to our Board of Directors, District staff, and general public as a result of the ongoing COVID-19 pandemic, Helendale Community Services District will hold this meeting of its Board of Directors both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California, and via teleconference. This meeting is open to the public in person or via virtual interface and can be accessed by clicking on the link below: [www.zoom.com](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD. (Dial-in instructions will be provided after registering at the link above)

### **Call to Order - Pledge of Allegiance**

#### **1. Approval of Agenda**

#### **2. Public Participation**

*Anyone wishing to address any matter pertaining to District business listed on the agenda or not, may do so at this time. However, the Board of Directors may not take action on items that are not on the agenda. The public comment period may be limited to three (3) minutes per person. Any member wishing to make comments may do so by filling out the speaker's card in person or using the "raise the hand" or "chat" feature. If viewing remotely a speaker's card may be filled out at the following link:*

*<https://www.surveymonkey.com/r/HKGNLL8> or use the features referenced above. The District requests that all speaker cards be submitted at any time prior to the close of public participation.*

#### **3. Consent Items**

- a. Approval of Minutes: October 6 Regular Board Meeting
- b. Bills Paid Report
- c. August Financial Report

#### **4. Reports**

- a. Directors' Reports
- b. General Manager's Report

### **Regular Business:**

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports
6. Discussion Only Regarding Water Usage at the Wastewater Irrigation Area
7. Discussion and Possible Action Regarding Approval of the 2023 District Calendar
8. Discussion and Possible Action Regarding Addition of a New District Support Position and Related Modifications to the Table of Organization

### **Other Business**

9. Requested items for next or future agendas (Directors and Staff only)

#### **10. Adjournment**

*Pursuant to Government Code Section 54954.2(a), any request for a disability-related modification or accommodation, including auxiliary aids or services, that is sought in order to participate in the above agenda public meeting should be directed to the District's General Manager's office at (760) 951-0006 at least 24 hours prior to said meeting. The regular session of the Board meeting will be recorded. Recordings of the Board meetings are kept for the Clerk of the Board's convenience. These recordings are not the official minutes of the Board meetings.*



# Helendale Community Services District

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Date: October 20, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3  
Consent Items

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## CONSENT ITEMS

- a. Approval of Minutes: October 6
- b. Bills Paid Report
- c. August Financial Report



# Helendale Community Services District

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Date: October 10, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Cheryl Vermette  
SUBJECT: Agenda item #3a  
Minutes from Board meeting 10/6/2022

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*Minutes of the Helendale Community Services District  
REGULAR BOARD OF DIRECTORS MEETING  
October 6, 2022, at 6:30 PM  
26540 Vista Road, Suite C, Helendale, CA 92342*

**SPECIAL NOTICE OF TELECONFERENCE ACCESSIBILITY**

Pursuant to the provisions of Assembly Bill 361 which amended certain provisions of the Brown Act regarding teleconference meetings during periods of statewide emergencies, and as a precaution to our Board of Directors, District staff, and general public as a result of the ongoing COVID-19 pandemic, Helendale Community Services District will hold this meeting of its Board of Directors both in-person at the District Office located at 26540 Vista Road, Suite C, Helendale, California, and via teleconference. This meeting is open to the public in person or via virtual interface and can be accessed by clicking on the link below:

[www.zoom.com](https://www.zoom.com) Meeting ID 463 173 8547 Passcode: HCSD  
(Dial-in instructions will be provided after registering at the link above)

**Board Members Roll Call:**

**Present:** President Tim Smith (Zoom); Vice President Henry Spiller; Secretary, Sandy Haas; Director Ron Clark, Director Craig Schneider

**Staff Members Present:**

Kimberly Cox, General Manager; Cheryl Vermette, Parks, Recreation & Programs Supervisor

**Consultants:**

Steve Kennedy, Legal Counsel (Zoom)

**Members of the Public:**

There were two members of the public attending in person.

**Call to Order and Pledge of Allegiance**

The meeting was called to order at 6:30 pm by Vice President Spiller, after which the Pledge of Allegiance was recited.

**1. Approval of Agenda**

**Discussion:** General Manager Cox requested to add a closed session item to the agenda – Item #10a Conference with Real Property Negotiators (Government Code Section 54956.8); Property: 26540 Vista Road; District Negotiator: Kimberly Cox; Negotiating parties: Vertical Bridge; Under Negotiation: Price and Terms of Payment.

**Action:** A motion was made by Director Schneider to approve the agenda as amended. The motion was seconded by Director Clark.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Smith-Yes; Vice President Spiller-Yes; Director Clark -Yes; Director Schneider -Yes; Director Haas -Yes

**2. Public Participation**

None



### 3. Consent Items

- a. Approval of Minutes: September 15 Regular Board Meeting
- b. Bills Paid Report
- c. Resolution 2022-01M: A Resolution of the Board of Directors of the Helendale Community Services District Re-Ratifying the Proclamation of a State of Emergency by Governor Newsom, Declaring That Local Emergency Conditions Persist, and Re-Authorizing Remote Teleconference Meetings of the Board of Directors and Its Standing Committees for the Period October 6, 2022, to November 3, 2022, Pursuant to Brown Act Provisions

**Motion:** Director Clark made a motion to approve the consent items as presented. Director Haas seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 – No. President Smith-Yes; Vice President Spiller-Yes; Director Clark -Yes; Director Schneider -Yes; Director Haas -Yes

### 4. Reports

#### a. Directors' Report

Director Haas reported that she attended a tour of the food waste processing at the Burrtec facility and thought it was interesting.

Director Schneider reported that he concurred with Director Haas about the Burrtec tour. He also noted that when he dropped his food waste off, the dumpster was full. On September 22<sup>nd</sup> he went down to the park and looked at the grass, after his visit he researched a new variety of rye grass that will spread more than previous rye grasses that have been used. He also talked about the new turf renovator that was purchased for the park.

Director Clark reported that he also attended the Burrtec tour and found it interesting.

Vice President Spiller asked about the trip to the wastewater treatment plant in Arizona. Staff informed the Board that they would be doing a drone video of the plant and sharing that with the Board. He attended an SLA board meeting where tertiary water was brought up.

Director Haas asked if there could be a special meeting on the video of the Arizona treatment plant.

#### b. General Managers Report

The food waste drop-off program continues to be a success. The first pickup was 220 pounds, and the week 5 pickup is 920 pounds. The Directors visited the MRF and saw the new food waste recycling process. Early last year President Smith issued a challenge to the Thrift Store Staff, if they beat the all time high annual revenue they would get a steak dinner. The Staff beat the previous sales record and were rewarded with a steak dinner. The senior nutrition program is now serving lunch Monday through Friday from 11:30 am to 12:30 pm. BNSF announced a 400-acre expansion to their Barstow facility. It will be a \$1.5 billion dollar project and is estimated to bring 20,000 jobs. Staff has begun discussions regarding the grade separation and should have a meeting with BNSF executives by the end of the month. The District's total cash balance is \$6,135,872. The water fund has a balance of \$2,433,755; the sewer fund has a balance of \$2,969,377; the Park fund has a balance of \$331,962; and the Solid Waste Fund has a balance of \$144,695. The District currently has \$2,005,769.99 in

CLASS; \$2,023,397.71 in LAIF; \$2,035,471.28 in CBB and \$71,205.54 in DCB. General Manager Cox reported that the Water Staff completed the Water Master report for the 4<sup>th</sup> quarter; completed the monthly coliform report for September; built and installed a meter panel frame for Well 13, and painted and weather-proofed a marine grade backboard for the Edison meter and break away panel. Water Operations Manager Carlson also adjusted the park lights. Staff repaired a service line at Fairway Courts, repaired two 2" lines that Arizona Pipeline (APL) damaged boring gas lines. The GIS was off by about 10' so they were mis-marked. APL assisted digging up and vactoring the holes. Staff filled a void in the road caused by previous Southwest Gas potholing. The new service truck was delivered, and Staff thanked the Board for the new truck.

### **Regular Business**

5. Discussion and Possible Action Regarding Approval of Directors' Expense Reports

**Action:** Director Schneider made a motion to approve the Directors' Expense Reports. Director Haas seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 - No. President Smith-Yes; Vice President Spiller-Yes; Director Clark -Yes; Director Schneider -Yes; Director Haas -Yes

6. Discussion Only Regarding Comparison of AB 2449 (Rubio) and AB 361 (Rivas) Related to District Meetings

**Discussion:** District Counsel provided a briefing on this item for the Board.

**Action:** There was no action on this item

7. Discussion and Possible Action Regarding Approval to Move District Funds to Additional Investment Options

**Discussion:** Three months ago, the District moved funds into a new investment called CLASS. The returns are approaching \$6,000 in 60 days. Staff has been evaluating additional options for short term CD-type investments and has received several recommendations. Staff would recommend investing \$500,000 in 6 months and \$500,000 in 3 months, wait a month and repeat. The recommendation for short term investments is based upon anticipation that returns will increase in the next 3-6 months at which time we can invest for longer than 3 or 6 months. The Government Agency and Treasury are the safest investments. Staff recommends moving \$1 million from each LAIF and CBB. Director Schneider suggested doing 2-3 months of investments and then putting money in Government Agency investments and then some in Treasury.

**Action:** Director Schneider made the motion to approve short-term investments as outlined and authorize the General Manager to handle reinvestment of funds. Director Haas seconded the motion.

**Vote:** The motion carried by the following roll call vote: 5 - Yes; 0 - No. President Smith-Yes; Vice President Spiller-Yes; Director Clark -Yes; Director Schneider -Yes; Director Haas -Yes

8. Discussion Only Regarding Review of Water Usage for Water Year 2021/2022

**Discussion:** General Manager Cox reviewed the Water Year pumping. WY 21/22 the District pumped 1546 AF and in WY 20/21 the District pumped 1699 AF. The reduction in pumping is due to conservation messaging, ceasing the lease of construction meters for Ag, and less need from SLA. The District has approximately 740 AF to lease for an estimated \$400,000. GM Cox



presented a chart showing pumping from WY 2006/2007 to WY 2021/2022. She then presented a chart showing the District's free pumping allowance (FPA) vs what was pumped. There was a 5% ramp down in 2019/20. The District also purchased 148 AF of water rights in 2019/20. The judge requested a study of the PSY and additional ramp-downs may ensue. GM Cox then presented a chart showing the District's new water connections from 2009 to 2022. The water supply fee is \$5,000 and pays for the water the new property needs.

**Action:** There was no action on this item. The Board requested Staff to bring back water rights available for purchase in the Centro and Alto regions.

9. Discussion and Possible Action Regarding December Meeting Schedule

**Discussion:** December 1 will be President Smith's last meeting. The audit presentation and a reception for President Smith is scheduled for that meeting. The Registrar of Voters will certify the election on December 2<sup>nd</sup>. On December 15<sup>th</sup> Ethics training, the SB998 disconnection report and the election of officers is scheduled. Staff recommended that a Special Meeting be held on December 2<sup>nd</sup> to swear in the new board member(s), hold the election of officers and the have ethics training. December 15<sup>th</sup> is the last meeting of the year, Staff will schedule the SB998 disconnection report, a look ahead for CY 2023, and a review of the Pittman Water Rights for discussion.

**Action:** The Board concurred with Staffs' recommendation.

**Other Business**

10. Requested items for next or future agendas (Directors and Staff only)

Discussion on Mojave Land Trust

Vice President Spiller called for a brief break at 7:50 PM

Closed Session was called to order at 7:55 pm

10A Closed Session

Conference with Real Property Negotiators

(Government Code Section 54956.8)

Property: 26540 Vista Rd.

District Negotiator: Kimberly Cox

Negotiating Parties: Vertical Bridge

Under Negotiation: Price and Terms of Payment

Closed Session adjourned at 7:58 pm

**Report of Closed Session Items**

Legal Counsel Kennedy reported that the Board met in closed session. There was no reportable action.

11. Adjournment

President Smith adjourned the meeting at 7:59 pm

Submitted by:

Approved by:

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Henry Spiller, Vice President

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Sandy Haas, Secretary

*The Board actions represent decisions of the Helendale Community Services District Board of Directors. A digital voice recording and copy of the PowerPoint presentation are available upon request at the Helendale CSD office.*



# Helendale Community Services District

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Date: October 20, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Sharon Kreinop, Senior Account Specialist  
SUBJECT: Agenda item #3 b  
Consent Items: Updated Bills Paid and Presented for Approval

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**STAFF RECOMMENDATION:**

Updated Report Only. Receive and File

**STAFF REPORT:**

Staff issued 30 checks and 11 EFT's totaling \$117,094.55

Total Cash Available:	<u>10/17/22</u>	<u>10/03/22</u>
Cash	\$6,099,960.73	\$6,135,871.52
Checks/EFT's Issued	\$ 117,094.55	\$ 251,314.59

**Investment Report**

The Investment Report shows the status of the invested District funds. The interest rate is 0.12% for LAIF and 2.6078% for CA Class for September 2022. Interest earned thru October 17, 2022 on CA Class account is \$2,680.38.





Helendale CSD

# Bills Paid and Presented for Approval

## Transaction Detail

Issued Date Range: 10/04/2022 - 10/17/2022

Cleared Date Range: -

Issued Date	Number	Description	Amount	Type	Module
<b>Bank Account: 251229590 - CBB Checking</b>					
10/05/2022	<a href="#">25725</a>	Helendale Community Services District	-235.07	Check	Accounts Payable
10/05/2022	<a href="#">25726</a>	Sonic Systems, Inc	-1,501.70	Check	Accounts Payable
10/05/2022	<a href="#">25727</a>	USPS	-503.40	Check	Accounts Payable
10/05/2022	<a href="#">25728</a>	Inland Water Works Supply Co.	-188.17	Check	Accounts Payable
10/06/2022	<a href="#">25729</a>	Helendale Community Services District	-180.00	Check	Accounts Payable
10/06/2022	<a href="#">25730</a>	Allied Public Risk LLC	-45,050.00	Check	Accounts Payable
10/06/2022	<a href="#">25731</a>	AVCOM Services Inc.	-82.00	Check	Accounts Payable
10/06/2022	<a href="#">25732</a>	Beck Oil Inc	-2,844.84	Check	Accounts Payable
10/06/2022	<a href="#">25733</a>	Burrtec Waste Industries Inc	-133.79	Check	Accounts Payable
10/06/2022	<a href="#">25734</a>	Business Card	-6,969.31	Check	Accounts Payable
10/06/2022	<a href="#">25735</a>	Choice Builder	-1,215.91	Check	Accounts Payable
10/06/2022	<a href="#">25736</a>	County of San Bernardino	-180.00	Check	Accounts Payable
10/06/2022	<a href="#">25737</a>	Frontier Communications	-49.84	Check	Accounts Payable
10/06/2022	<a href="#">25738</a>	Frontier Communications	-143.09	Check	Accounts Payable
10/06/2022	<a href="#">25739</a>	Geo-Monitor, Inc.	-172.00	Check	Accounts Payable
10/06/2022	<a href="#">25740</a>	Hartford Life	-274.77	Check	Accounts Payable
10/06/2022	<a href="#">25741</a>	Houston & Harris	-3,992.75	Check	Accounts Payable
10/06/2022	<a href="#">25742</a>	Inland Water Works Supply Co.	-1,119.88	Check	Accounts Payable
10/06/2022	<a href="#">25743</a>	Lowe's Inc.	-722.85	Check	Accounts Payable
10/06/2022	<a href="#">25744</a>	Mobile Occupational Services, Inc.	-185.00	Check	Accounts Payable
10/06/2022	<a href="#">25745</a>	Online Information Services, Inc	-15.60	Check	Accounts Payable
10/06/2022	<a href="#">25746</a>	O'Reilly Auto Parts	-1,753.50	Check	Accounts Payable
10/06/2022	<a href="#">25747</a>	Parkhouse Tire, Inc.	-782.80	Check	Accounts Payable
10/06/2022	<a href="#">25748</a>	Sean W. Story	-460.00	Check	Accounts Payable
10/06/2022	<a href="#">25749</a>	Silver Lakes Hardware	-41.26	Check	Accounts Payable
10/06/2022	<a href="#">25750</a>	The Woodall Group, Inc	-70.00	Check	Accounts Payable
10/06/2022	<a href="#">25751</a>	Ultimate Internet Access, Inc	-813.02	Check	Accounts Payable
10/06/2022	<a href="#">25752</a>	United Rentals, Inc.	-1,173.91	Check	Accounts Payable
10/06/2022	<a href="#">25753</a>	USA of So. California	-192.00	Check	Accounts Payable
10/06/2022	<a href="#">25754</a>	FIDELTY NATIONAL TITLE COMPANY	-27.19	Check	Utility Billing
10/04/2022	<a href="#">EFT0004284</a>	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-327.74	EFT	General Ledger
10/10/2022	<a href="#">EFT0004289</a>	SW Gas ACH 4-Plex Acct # 910000817466	-3.61	EFT	General Ledger
10/12/2022	<a href="#">EFT0004290</a>	SCE ACH 4-Plex Acct 700392338368	-721.61	EFT	General Ledger
10/12/2022	<a href="#">EFT0004292</a>	ACH Water Shop SCE Acct 700453074415	-262.50	EFT	General Ledger
10/11/2022	<a href="#">EFT0004293</a>	SCE ACH WWTP & Wells 3,4 & 1 Acct 700547354472	-8,817.75	EFT	General Ledger
10/07/2022	<a href="#">EFT0004300</a>	To record CalPERS Health Premium	-18,889.46	EFT	General Ledger
10/07/2022	<a href="#">EFT0004302</a>	CalPERS Classic Pmt PPE 9/11/22	-7,891.58	EFT	General Ledger
10/07/2022	<a href="#">EFT0004304</a>	CalPERS PEPRM Pmt PPE 9/11/22	-1,865.14	EFT	General Ledger
10/14/2022	<a href="#">EFT0004306</a>	CalPERS 457 Pmt PPE 10/9/22	-4,629.26	EFT	General Ledger
10/13/2022	<a href="#">EFT0004307</a>	To record Sales Tax Pmt # 3 - 3rd Quarter Return	-1,850.12	EFT	General Ledger
10/14/2022	<a href="#">EFT0004310</a>	SCE ACH Well 6,7,8,9 & 2 Acct 700620711734	-762.13	EFT	General Ledger
<b>Bank Account 251229590 Total: (41)</b>					<b>-117,094.55</b>
<b>Report Total: (41)</b>					<b>-117,094.55</b>

# Summary

**Bank Account**  
[251229590 CBB Checking](#)

Count	Amount
41	-117,094.55
<b>Report Total: 41</b>	<b>-117,094.55</b>

**Cash Account**  
[99 99-111000 Cash in CBB - Checking](#)

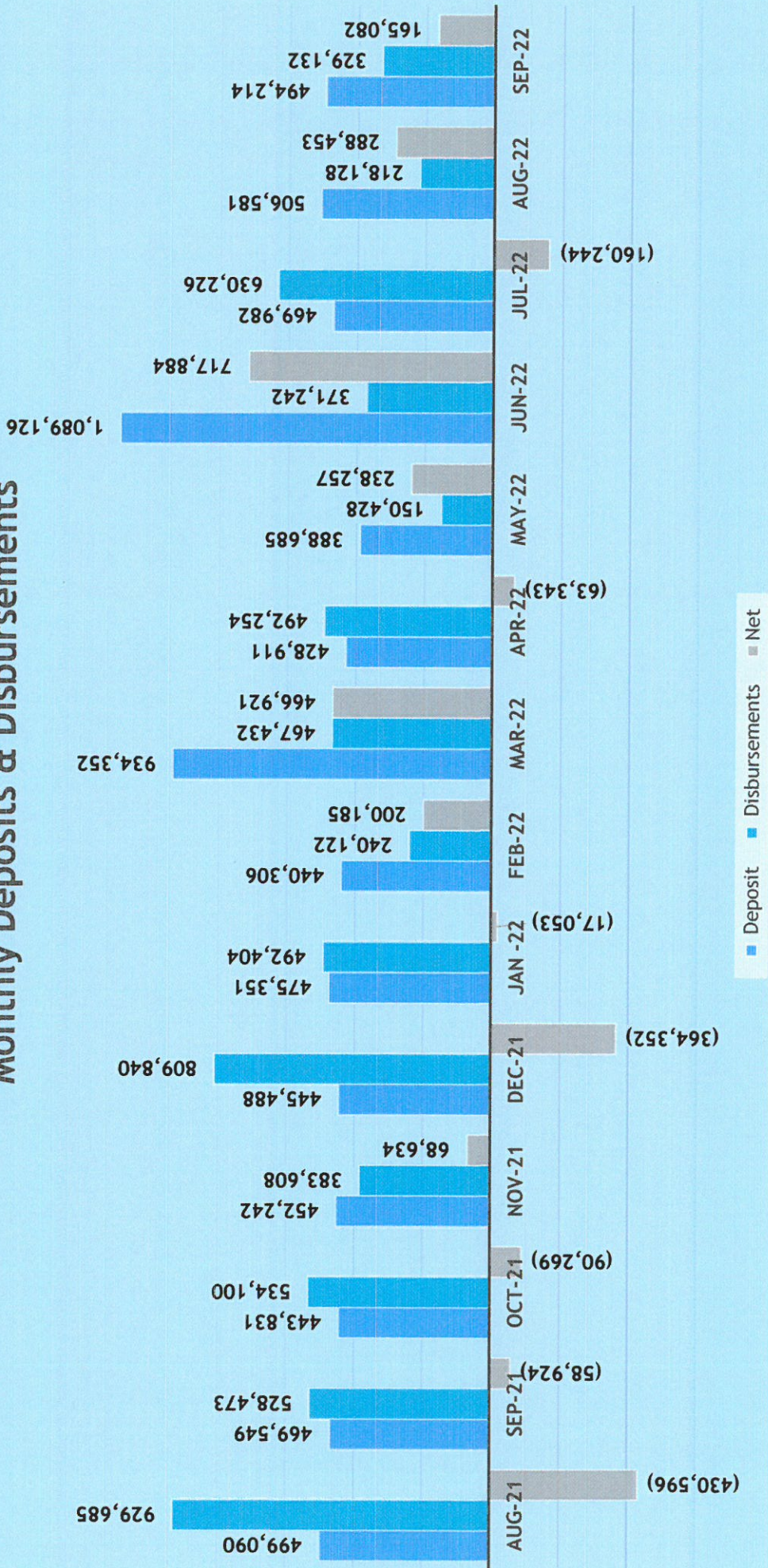
Count	Amount
41	-117,094.55
<b>Report Total: 41</b>	<b>-117,094.55</b>

Transaction Type	Count	Amount
Check	30	-71,073.65
EFT	11	-46,020.90
<b>Report Total: 41</b>		<b>-117,094.55</b>



# Cash Flow Report

## Monthly Deposits & Disbursements





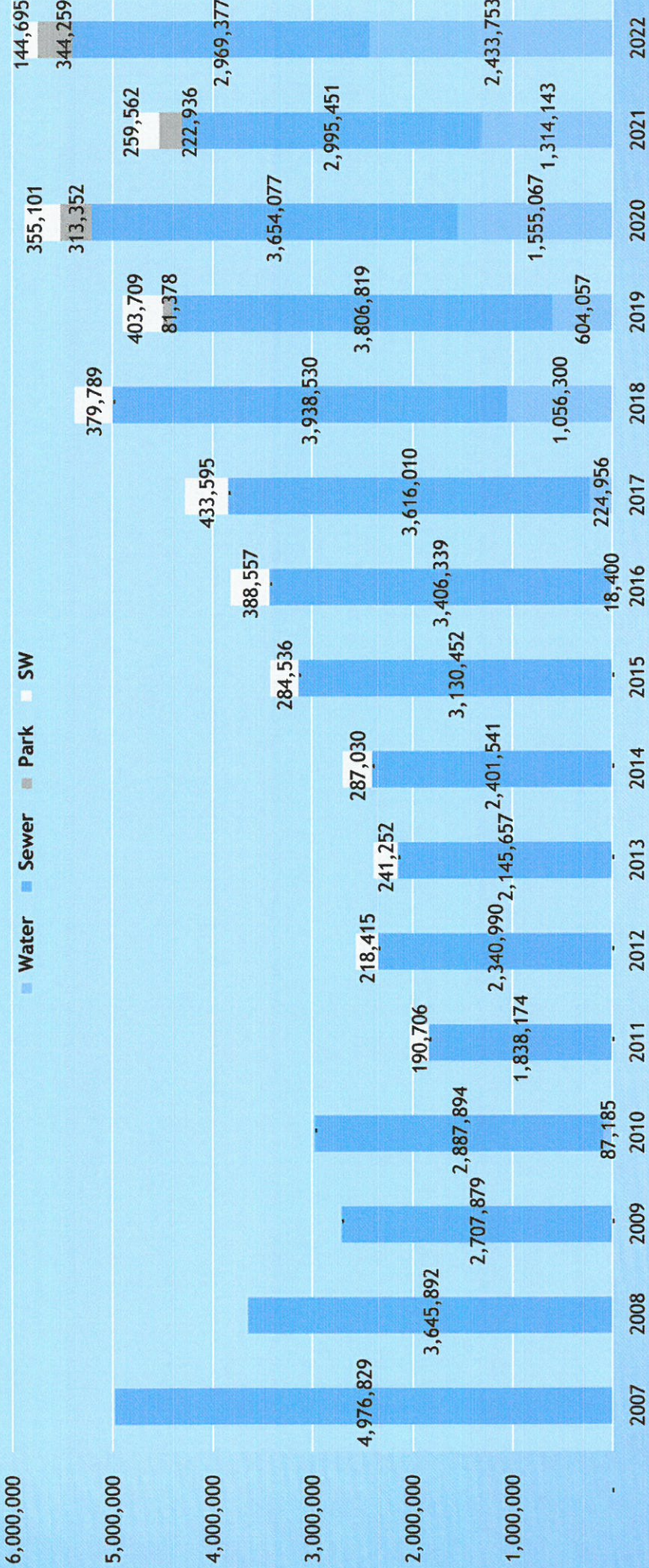
## Total Cash Balances





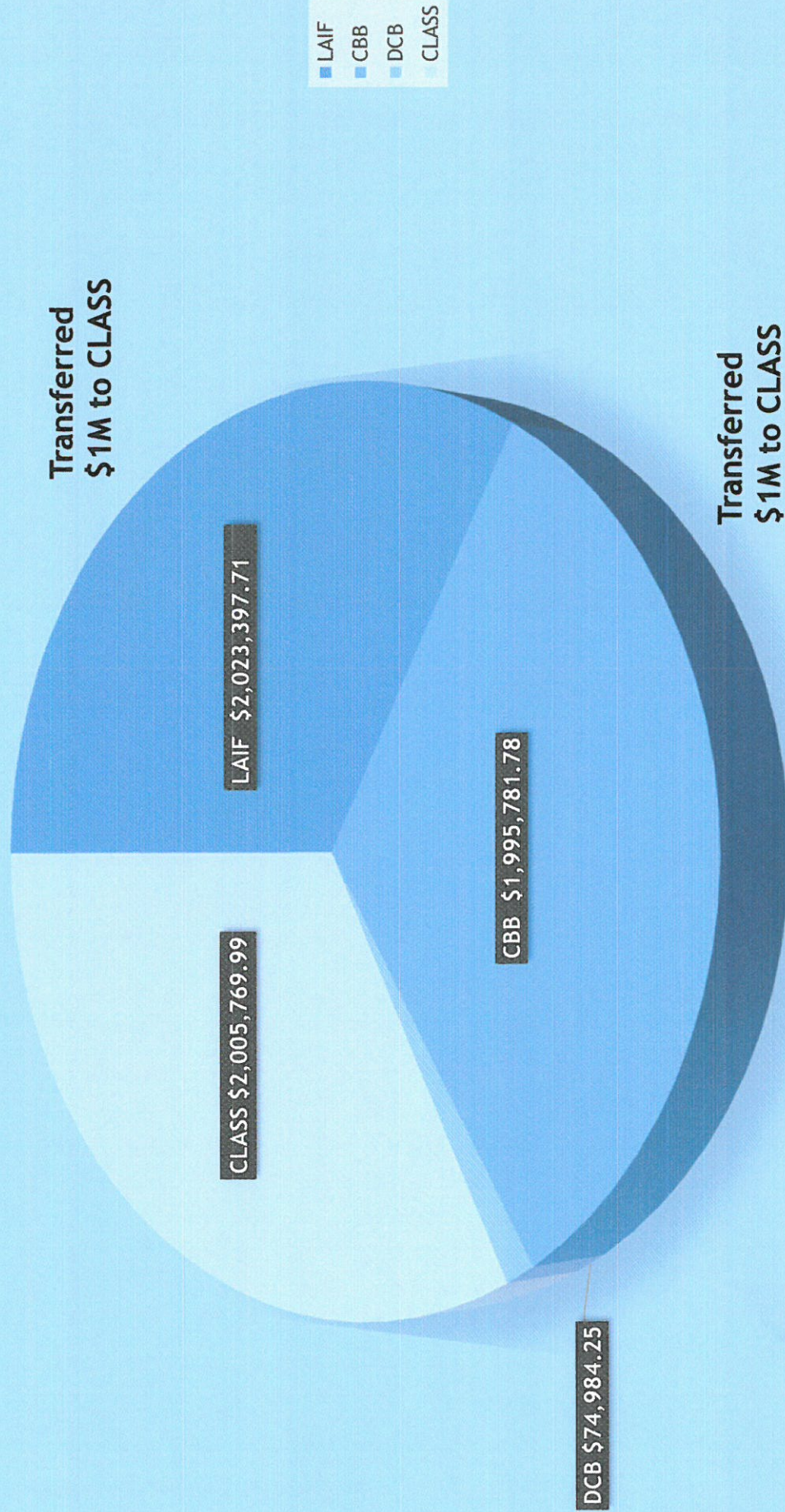
# Cash Balances by Fund

Water Sewer Park SW





# FUNDS BY DEPOSITORY





Master Card August 17 - September 16, 2022

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Total
01-524500	CSDA Conference	100.00							100.00
01-545000	Identifix Auto Manual (Recurring 50/50 Split w/WW) - Auto Pay	44.50							44.50
01-553000	Comp Argon	44.20							44.20
02-524500	CSDA Conference	100.00							100.00
02-545000	Identifix Auto Manual (Recurring 50/50 Split w/Water) Auto Pay	44.50							44.50
02-553000	Hole Puncher	4.31							4.31
05-553000	Senior Center Puzzles	12.65							12.65
05-553300	9-11 Concert in the Park Display Supplies	111.45	39.86	30.70	39.15	12.33	19.03	24.14	276.66
05-550003	Soccer Supplies	4,284.26	355.41	187.80	94.76	21.54	25.73	107.70	5,077.20
10-522505	Brkfst Mtg w KC & /Directors & CSDA Conference Hotel & Dinners	39.81	215.04	152.34	523.29	34.19	50.80		1,015.47
10-522510	Board Meeting Snacks	10.98	4.99						15.97
10-523000	State of CA food Handler Card	22.00							22.00
10-524500	CSDA Conference	100.00							100.00
10-526650	Lunch KC, Ross & Susan	50.51							50.51
10-553000	Office Dish Soap	8.35							8.35
10-556500	San Bernardino Sun Monthly Subscription (Auto-pay)	18.00	9.99						27.99
10-556800	Daily Press Digital Monthly Subscription (Auto Pay)	25.00							25.00
10-556800	C. Carlson B'day Gift Card	25.00							25.00
<b>Total</b>		<b>5,020.52</b>	<b>615.30</b>	<b>370.84</b>	<b>657.20</b>	<b>68.06</b>	<b>95.56</b>		<b>6,969.31</b>

Due 10/13/22

**Total Due**

DCB Visa Statement 9-1-22

Acct #	Description	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Charges	Totals
02-524500	Tri-State & CWEA Dams Training	76.87	40.87	17.18	152.95	9.88	6.34	48.73	8.48	222.80	116.31	700.41
02-541000	Lift Station Project Lunch / After Plant Tour Lunch	86.37	97.35									183.72
02-553600	Wastewater Uniform Pants (AA, AC & BK)	67.28	172.34									239.62
10-521600	Adobe Software Support	179.88										179.88
10-522510	Board Mtg Snacks	19.17										19.17
<b>Total</b>												<b>1,322.80</b>

Due 9/28/22



# Helendale Community Services District

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Date: October 20, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #3c  
August Financial Statement

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**Helendale CSD**  
**Statement of Revenues and Expenses - Water**  
**As of August 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Meter Charges	\$ 133,644	\$ 267,192	\$ 1,595,102	17%	\$ 268,901
3 Water Sales	102,574	208,340	938,058	22%	210,600
4 Standby Charges	-	-	30,378	0%	-
5 Other Operating Revenue	6,959	15,449	106,320	15%	28,443
<b>6 Total Operating Revenues</b>	<b>243,176</b>	<b>490,982</b>	<b>2,669,858</b>	<b>18%</b>	<b>507,944</b>
<b>7 Non-Operating Revenues</b>					
8 Grant Revenue	-	-	405,000	0%	-
9 Miscellaneous Income (Expense)	-	-	-	0%	5,361
<b>10 Total Non-Operating Revenues</b>	<b>-</b>	<b>-</b>	<b>405,000</b>	<b>0%</b>	<b>5,361</b>
<b>11 Total Revenues</b>	<b>243,176</b>	<b>490,982</b>	<b>3,074,858</b>	<b>16%</b>	<b>513,305</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	28,821	63,007	355,140	18%	70,436
15 Benefits	12,922	23,463	131,982	18%	33,087
<b>16 Total Salaries &amp; Benefits</b>	<b>41,743</b>	<b>86,470</b>	<b>487,122</b>	<b>18%</b>	<b>103,523</b>
<b>17 Transmission &amp; Distribution</b>					
18 Contractual Services	590	24,357	73,252	33%	32,749
19 Power	34,503	34,743	207,247	17%	14,645
20 Operations & Maintenance	4,907	35,519	145,500	24%	23,552
21 Rent/Lease Expense	800	2,230	11,490	19%	2,230
22 Permits & Fees	875	3,353	29,900	11%	1,325
<b>23 Total T&amp;D</b>	<b>41,675</b>	<b>100,203</b>	<b>467,389</b>	<b>21%</b>	<b>74,502</b>
<b>24 General &amp; Administrative</b>					
25 Utilities	375	436	5,500	8%	435
26 Office & Other Expenses	2	386	5,750	7%	214
27 Admin Allocation	53,835	107,671	646,025	17%	96,133
<b>28 Total G&amp;A</b>	<b>54,212</b>	<b>108,493</b>	<b>657,275</b>	<b>17%</b>	<b>96,782</b>
29 Debt Service	-	149,447	531,311	28%	149,447
<b>30 Total Expenses</b>	<b>137,630</b>	<b>444,613</b>	<b>2,143,098</b>	<b>21%</b>	<b>424,254</b>
<b>31 Net Income (Loss) Before Capital</b>	<b>105,547</b>	<b>46,369</b>	<b>931,760</b>	<b>5%</b>	<b>89,051</b>
32 Sale or Lease of Water Rights	-	-	-	0%	20,584
33 Capital Expenses	-	(1,000)	(745,000)	0%	(531,397)
<b>34 Net Income (Loss) After Capital</b>	<b>\$ 105,547</b>	<b>\$ 45,369</b>	<b>\$ 186,760</b>	<b>24%</b>	<b>\$ (421,763)</b>

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**Helendale CSD**  
*Financial Statement Analysis*  
**Preliminary – No Year End Audit Adjustments**  
For the Month Ended August 31, 2022 – 17% of Fiscal Year

**Fund 01-Water Revenues and Expenses**

**Line 2 Meter Charges:** Includes fixed monthly charge for water service. Year to date (YTD) meter charges are in line with budget.

**Line 3 Water Sales:** Includes water consumption charges. YTD is trending over budget at 22% due to increased consumption during summer months.

**Line 4 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. The majority of these revenues are received in November, December, and April.

**Line 5 Other Operating Revenue:** Includes permit & inspection charges, connection fees, meter installation fees, other fees/charges and mechanic service reimbursements. Connection and meter installation fees are budgeted conservatively due to the unexpected nature of these fees. YTD is trending in line with budget.

**Line 8 Grant Revenue:** Budget for this account consists of \$405,000 for grant reimbursement from the Bureau of Reclamation Small Scale, MWA Strategic Partners, and the DWR. No activity year to date.

**Line 9 Miscellaneous Income (Expense):** Includes gain or loss on sale of assets, the Enel X Demand Response Program and other miscellaneous income. No activity year to date.

**Line 14 Salaries:** Includes salaries for water employees and portion of mechanic's salary. YTD is trending in line with budget.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education and trainings. YTD is trending in line with budget.

**Line 18 Contractual Services:** Includes lab testing, engineering, GIS support & other contract services. YTD is trending over budget at 33% due to the timing of annual software maintenance costs.

**Line 19 Power:** Includes electricity used for transmission & distribution. Year to date is trending in line with budget.

**Line 20 Operations & Maintenance:** Includes operations & maintenance expense, vehicle maintenance and vehicle fuel. YTD is trending over budget at 24% due to \$19K costs for emergency repair of pumping equipment.

**Line 21 Rent/Lease Expense:** Includes rental costs for the water shop and Bureau of Land Management (BLM) tank sites. YTD is in line with budget.

**Line 22 Permits & Fees:** Includes all water permits, miscellaneous fees, and Watermaster fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget at 11%.

**Line 25 Utilities (G&A):** Includes gas and telephone expenses. YTD is trending under budget due to the timing of the receipt of the utility bills.

**Line 26 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as-needed basis and can trend over/under budget. YTD is at 7% of budget.

**Line 27 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.

**Line 29 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/ under budget due to the timing of payments. Payments occur on a quarterly basis in July, October, January, and April. YTD is trending at 20% of budget due to the timing of payments.

**Line 33 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$1K – Interior of New Water Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Sewer**  
**As of August 31, 2022**  
**(Unaudited)**

**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Sewer Charges	\$ 136,759	\$ 258,718	\$ 1,717,148	15%	\$ 213,655
3 Standby Charges	-	-	24,867	0%	-
4 Other Fees & Charges	1,632	3,341	31,320	11%	10,199
5 Other Income/(Expense)	-	-	1,000	0%	-
<b>6 Total Revenues</b>	<b>138,391</b>	<b>262,059</b>	<b>1,774,335</b>	<b>15%</b>	<b>223,854</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	25,217	49,000	284,971	17%	49,163
10 Benefits	8,234	17,283	101,335	17%	23,746
<b>11 Total Salaries &amp; Benefits</b>	<b>33,451</b>	<b>66,283</b>	<b>386,306</b>	<b>17%</b>	<b>72,909</b>
<b>12 Sewer Operations</b>					
13 Contractual Services	4,754	7,664	78,000	10%	10,450
14 Power	18,719	21,143	89,613	24%	9,519
15 Operations & Maintenance	3,715	8,060	63,213	13%	29,572
16 Permits & Fees	2,712	3,072	37,500	8%	4,159
<b>17 Total Sewer Operations</b>	<b>29,899</b>	<b>39,938</b>	<b>268,326</b>	<b>15%</b>	<b>53,700</b>
<b>18 General &amp; Administrative</b>					
19 Utilities	410	572	4,407	13%	616
20 Office & Other Expenses	639	1,687	11,760	14%	1,543
21 Admin Allocation	52,759	105,517	633,105	17%	94,210
<b>22 Total G&amp;A</b>	<b>53,807</b>	<b>107,777</b>	<b>649,272</b>	<b>17%</b>	<b>96,369</b>
23 Debt Service	-	-	102,123	0%	-
<b>24 Total Expenses</b>	<b>117,158</b>	<b>213,998</b>	<b>1,406,027</b>	<b>15%</b>	<b>222,978</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>21,233</b>	<b>48,061</b>	<b>368,308</b>	<b>13%</b>	<b>876</b>
26 Capital Expenses	-	(1,000)	(935,000)	0%	-
<b>27 Net Income (Loss) After Capital</b>	<b>\$ 21,233</b>	<b>\$ 47,061</b>	<b>\$ (566,692)</b>		<b>\$ 876</b>

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## *Fund 02 - Sewer Revenues and Expenses*

**Line 2 Sewer Charges:** Includes the monthly charge for sewer services. YTD is trending in line with budget.

**Line 3 Standby Charges:** Includes special assessment standby charges for the current & prior years, and delinquent standby penalties. YTD has no activity. The majority of these revenues are received in November, December, and April.

**Line 4 Other Fees & Charges:** Includes permit & inspection charges, connection fees, other fees, and charges. YTD is trending under budget at 11% due to the unpredictable nature of these fees and delinquent charges.

**Line 5 Other Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. No activity year to date.

**Line 9 Salaries:** Includes salaries for all sewer employees. YTD is trending in line with budget.

**Line 10 Benefits:** Includes employee insurance, PERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with budget.

**Line 13 Contractual Services:** Includes lab testing, engineering, GIS support & other contractual services. YTD is trending under budget due to the timing of services needed.

**Line 14 Power:** Includes electricity used for Sewer. YTD is trending over budget due to higher consumption during summer months.

**Line 15 Operations & Maintenance:** Includes compost disposal, vehicle maintenance, vehicle fuel, uniforms, small tools, and salaries for mechanics. YTD is trending under budget at 13%.

**Line 16 Permits and Fees:** Includes all annual permits and fees paid to the state. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending under budget.

**Line 19 Utilities (G&A):** Includes gas, water, and telephone expenses. Year to date appears low due to the timing of the receipt of the utility bills.

**Line 20 Office & Other Expenses:** Includes mileage/travel reimbursements, office supplies, water conservation program, and dues & subscriptions. These expenses are on an as needed basis and can trend over/under budget. YTD is trending under budget at 14%.

**Line 21 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (fund 10) expenses to the enterprise funds.

**Line 23 Debt Service:** Includes interest & principal payments on outstanding debt. YTD can trend over/under budget due to the timing of payments. Payments occur bi-annually in December and June.

**Line 26 Capital Expenses:** YTD balance in capital expenses includes the following:

- \$1K - Interior Completion of Maintenance Building



**Helendale CSD**  
**Statement of Revenues and Expenses - Recycling Center**  
**As of August 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Retail Sales	\$ 27,117	\$ 52,254	\$ 325,000	16%	\$ 47,127
3 Donations	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	(67,000)	0%	-
5 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>6 Total Revenues</b>	<b>27,117</b>	<b>52,254</b>	<b>258,000</b>	<b>20%</b>	<b>47,127</b>
<b>7 Expenses</b>					
<b>8 Salaries &amp; Benefits</b>					
9 Salaries	10,206	25,637	180,226	14%	21,104
10 Benefits	1,391	2,876	20,897	14%	2,658
<b>11 Total Salaries &amp; Benefits</b>	<b>11,597</b>	<b>28,514</b>	<b>201,123</b>	<b>14%</b>	<b>23,762</b>
<b>12 Recycling Center Operations</b>					
13 Contractual Services	-	-	4,500	0%	-
14 Operations & Maintenance	1,148	2,330	11,000	21%	1,851
<b>15 Total Recycling Center Operations</b>	<b>1,148</b>	<b>2,330</b>	<b>15,500</b>	<b>15%</b>	<b>1,851</b>
<b>16 General &amp; Administrative</b>					
17 Utilities	1,052	1,865	33,622	6%	1,400
18 Office & Other Expenses	448	861	5,500	16%	661
<b>19 Total G&amp;A</b>	<b>1,500</b>	<b>2,726</b>	<b>39,122</b>	<b>7%</b>	<b>2,062</b>
<b>20 Total Expenses</b>	<b>14,245</b>	<b>33,569</b>	<b>255,745</b>	<b>13%</b>	<b>27,674</b>
<b>21 Net Income (Loss) Before Capital</b>	<b>12,871</b>	<b>18,685</b>	<b>2,256</b>		<b>19,452</b>
22 Capital Expenses	-	-	-	-	-
<b>23 Net Income (Loss) After Capital</b>	<b>\$ 12,871</b>	<b>\$ 18,685</b>	<b>\$ 2,256</b>		<b>\$ 19,452</b>

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### ***03-Recycling Center Revenues and Expenses***

**Line 2 Retail Sales:** Includes sales revenues from the Thrift Store. YTD is trending in line with budget.

**Line 3 Donations:** Donations are not budgeted for due to the unexpected nature of these revenues.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Recycling Center (fund 03) to the Parks & Recreation Fund (fund 05). This transfer is done at year end for the audit.

**Line 5 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. No activity year to date.

**Line 9 Salaries:** Salaries for all recycling center employees, which are all part-time. YTD is trending under budget at 14%.

**Line 10 Benefits:** Includes employee insurance, workers compensation, payroll taxes, and education & training. YTD is trending under budget at 14%.

**Line 13 Contractual Services:** Includes software support and other contract services. Services are on an as needed basis. Year to date will trend under or over budget due to the timing of services needed.

**Line 14 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending over budget at 21% due to timing of supplies purchases.

**Line 17 Utilities (G&A):** Includes electric and telephone expenses. Year to date appears low due to the timing of the receipt of the utility bills.

**Line 18 Office & Other Expenses:** Includes advertising, bank charges and other miscellaneous expenses. YTD is trending in line with budget.

**Line 21 Net Income:** Net income in the Recycling Center is moved to Parks & Recreation fund (fund 5) at year end for the audit through Board Discretionary Revenue.



**Helendale CSD**  
**Statement of Revenues and Expenses - Property Rental**  
**As of August 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Property Rental Revenues	\$ 10,790	\$ 19,580	\$ 125,480	16%	\$ 22,393
3 Other Income	-	-	-	0%	-
4 Board Discretionary Revenue	-	-	-	0%	-
<b>5 Total Revenues</b>	<b>10,790</b>	<b>19,580</b>	<b>125,480</b>	<b>16%</b>	<b>22,393</b>
<b>6 Expenses</b>					
7 Contractual Services	-	-	5,000	0%	-
8 Utilities	1,426	2,721	14,815	18%	703
9 Operations & Maintenance	15	1,286	12,367	10%	2,510
10 Debt Service	-	-	53,088	0%	-
<b>11 Total Expenses</b>	<b>1,441</b>	<b>4,007</b>	<b>85,270</b>	<b>5%</b>	<b>3,213</b>
<b>12 Net Income (Loss)</b>	<b>\$ 9,349</b>	<b>\$ 15,573</b>	<b>\$ 40,210</b>	<b>39%</b>	<b>\$ 19,180</b>

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#### ***04-Property Rental Revenues and Expenses***

**Line 2 Property Rental Revenues:** Includes revenue for 15302 Smithson and 15425 Wild Road properties. YTD is trending in line with budget.

**Line 3 Other Income:** Includes penalties and other miscellaneous Income; due to the unexpected nature of these revenues these accounts are budgeted conservatively.

**Line 4 Board Discretionary Revenue:** This line shows the transfer of net cash from the Property Rental fund (fund 04) to Parks & Recreation fund (fund 05). This transfer is done at year end for the audit.

**Line 7 Contractual Services:** Includes contractor and handyman expenses for installation of appliances, drywall repair, roofing, or plumbing repairs.

**Line 8 Utilities:** Includes electric & gas expense for the rental properties. YTD is trending in line with budget.

**Line 9 Operations & Maintenance:** Includes maintenance and other costs relating to the rental properties. YTD is trending under budget.

**Line 10 Debt Service:** Includes interest and principal payments on outstanding debt. YTD can trend over/ under budget due to the timing of payments. Payments occur bi-annually in December and June.

**Line 12 Net Income:** Net income in the Property Rental fund (fund 04) is moved to the Parks & Recreation fund (fund 05) through Board discretionary revenue at year-end for the audit.





**Helendale CSD**  
**Statement of Revenues and Expenses - Parks & Recreation**  
**As of August 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Program Fees	\$ 2,651	\$ 8,585	\$ 30,400	28%	\$ 11,402
3 Property Taxes	1,404	3,290	23,533	14%	3,703
4 Donations & Sponsorships	270	770	5,500	14%	5,000
5 Rental Income	1,300	7,786	24,075	32%	4,137
6 Developer Impact Fees	-	-	6,880	0%	3,440
7 Grants	-	-	-	0%	-
8 Interfund Transfer Out/(In)	(3,508)	(7,017)	(42,100)	17%	(7,017)
9 Board Discretionary Revenue	18,763	39,672	441,507	9%	35,637
10 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>11 Total Revenues</b>	<b>20,880</b>	<b>53,086</b>	<b>489,795</b>	<b>11%</b>	<b>56,302</b>
<b>12 Expenses</b>					
<b>13 Salaries &amp; Benefits</b>					
14 Salaries	6,440	13,494	83,701	16%	12,010
15 Benefits	2,528	4,643	47,683	10%	5,393
<b>16 Total Salaries &amp; Benefits</b>	<b>8,968</b>	<b>18,137</b>	<b>131,384</b>	<b>14%</b>	<b>17,403</b>
17 Program Expense	3,009	15,422	70,475	22%	9,928
18 Contractual Services	634	2,814	21,760	13%	130
19 Utilities	8,555	14,503	63,956	23%	9,824
20 Operations & Maintenance	4,162	7,282	24,362	30%	9,970
21 Permits & Fees	-	598	983	61%	437
22 Grant Expense	-	-	-	0%	-
23 Other Expenses	-	643	1,555	41%	103
<b>24 Total Expenses</b>	<b>25,328</b>	<b>59,399</b>	<b>314,475</b>	<b>19%</b>	<b>47,796</b>
<b>25 Net Income (Loss) Before Capital</b>	<b>(4,447)</b>	<b>(6,313)</b>	<b>175,319</b>		<b>8,506</b>
26 Capital Expenses	-	-	(208,000)	0%	(450)
<b>27 Net Income (Loss) After Capital</b>	<b>\$ (4,447)</b>	<b>\$ (6,313)</b>	<b>\$ (32,681)</b>	<b>19%</b>	<b>\$ 8,056</b>

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## **05-Parks & Recreation Revenues and Expenses**

**Line 2 Program Fees:** Includes recreation program fees, basketball league fees, youth soccer league fees and farmers market revenue. YTD is trending over budget at 28% due to more recreation program fees in the summer months.

**Line 3 Property Taxes:** Includes the transfer of property taxes for streetlight utility expenses. YTD is trending under budget at 14%.

**Line 4 Donations & Sponsorships:** Includes concert in the park sponsorships, event sponsorships and other donations/sponsorships. YTD is trending under budget at 14%.

**Line 5 Rental Income:** Includes rental income from the water shop, storage for the recycling center, community center room rental, church rental, and gymnastics rental. YTD can trend over/under budget depending on needs of rentals. YTD is trending over budget at 32% due to summer activity.

**Line 6 Developer Impact Fees:** Includes developer Impact Fees. No activity year to date.

**Line 8 Interfund Transfer Out/(In):** This line shows the year end transfer of cash balance from the Recycling Center (fund 03) and Property Rental (fund 04) to the Parks & Recreation fund (fund 05), as well as the monthly repayment of the interfund loan from Sewer to Parks.

**Line 9 Board Discretionary:** Board Discretionary Revenue in June includes the following:

- Radio Tower Site Rent – \$12,122
- Solid Waste Franchise Fees - \$8,045
- Transfer Property Tax Revenue for Street Light Utilities – \$(1,404)

**Line 10 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. No activity year to date.

**Line 14 Salaries:** Includes full and part-time Parks and Recreation employees. YTD is trending in line with budget.

**Line 15 Benefits:** Includes health insurance, CalPERS retirement, worker's compensation insurance, payroll taxes, and employee education & trainings. YTD is trending under budget due to the timing of employee education/training.

**Line 17 Program Expense:** Includes supplies and expenses for the youth soccer league, park, community center, farmers market and other programs. YTD is trending over budget at 22% due to increased expenses for the Concert in the Park program.

**Line 18 Contractual Services:** Includes software support and other contract services. YTD is trending under budget at 13%.

**Line 19 Utilities:** Includes gas and electric for parks and the community center, along with telephone & electricity for street lighting. YTD is trending over budget at 23% due to higher electric consumption during summer months.

**Line 20 Operations & Maintenance:** Includes vehicle maintenance, small tools, vehicle fuel and building repair for the park and community center. YTD is trending over budget at 30% due to the timing of annual insurance payment.

**Line 21 Permits & Fees:** Includes permit and inspection fees, along with San Bernardino county fees. YTD can trend over/under budget due to the timing of permits and fee payments. YTD is trending over budget at 61% due to the timing of fireworks permit.

**Line 23 Other Expenses:** Includes uniforms, printing costs, dues & subscriptions, and bank charges. YTD is trending over budget at 18% due to the timing of uniform purchases.



**Helendale CSD**  
**Statement of Revenues and Expenses - Solid Waste Disposal**  
**As of August 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Charges for Services	\$ 49,962	\$ 98,632	\$ 599,922	16%	\$ 94,698
3 Assessments & Fees	407	820	237,720	0%	799
4 Other Charges	1,666	3,313	24,559	13%	2,245
5 Board Discretionary Revenue	-	-	-	0%	-
6 Miscellaneous Income (Expense)	-	-	-	0%	-
<b>7 Total Revenues</b>	<b>52,035</b>	<b>102,765</b>	<b>862,201</b>	<b>12%</b>	<b>97,741</b>
<b>8 Expenses</b>					
<b>9 Salaries &amp; Benefits</b>					
10 Salaries	7,126	11,133	66,350	17%	15,967
11 Benefits	3,061	6,262	42,917	15%	8,920
<b>12 Total Salaries &amp; Benefits</b>	<b>10,188</b>	<b>17,395</b>	<b>109,267</b>	<b>16%</b>	<b>24,887</b>
13 Contractual Services	49,917	148,034	585,367	25%	47,486
14 Disposal Fees	17,113	17,606	165,768	11%	16,778
15 Operations & Maintenance	316	915	7,112	13%	820
16 Other Operating Expenses	1,088	1,088	4,694	23%	22
17 Admin Allocation	1,077	2,153	12,921	17%	1,923
<b>18 Total Expenses</b>	<b>79,699</b>	<b>187,192</b>	<b>885,128</b>	<b>21%</b>	<b>91,916</b>
<b>19 Net Income (Loss)</b>	<b>\$ (27,664)</b>	<b>\$ (84,427)</b>	<b>\$ (22,927)</b>		<b>\$ 5,826</b>

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## ***06-Solid Waste Disposal Revenues and Expenses***

**Line 2 Charges for Services – Solid Waste:** Includes regular pick up of solid waste. YTD is trending in line with budget.

**Line 3 Assessment & Fees:** Includes special assessments for refuse land use fees for current & prior years. YTD can trend over/under budget due to the timing of receipts which are usually received in April and December. YTD is trending under budget.

**Line 4 Other Charges:** Includes delinquent fees and penalties on delinquent taxes. YTD is trending under budget at 13%.

**Line 5 Board Discretionary Revenue:** This is the amount that would be transferred in from discretionary funds if this fund operates at a deficit for the fiscal year.

**Line 6 Miscellaneous Income/(Expense):** Includes gain or loss on sale of assets and other miscellaneous income. No activity year to date.

**Line 10 Salaries:** Includes salaries for solid waste employees. YTD is trending in line with budget.

**Line 11 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, and education & training. YTD is trending in line with budget.

**Line 13 Contractual Services:** Includes Burrtec fees and other miscellaneous contract services. YTD can trend over/under budget due to need and the timing of services and fees. YTD is trending over budget at 25%.

**Line 14 Disposal Fees:** Includes San Bernardino County disposal fees and green waste disposal fees. YTD can trend over/under budget due to need and the timing of fees. YTD is trending at 11% of budget.

**Line 15 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, operating supplies, and uniforms. YTD is trending under budget at 13%.

**Line 16 Other Operating Expenses:** Includes rent for park storage, telephone, postage, event expenses, public outreach, printing, small tools, and bad debt expenses. YTD is trending over budget at 23% due to high bad debt expenses in August.

**Line 17 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.



**Helendale CSD**  
**Statement of Revenues and Expenses - Administration**  
**As of August 31, 2022**  
**(Unaudited)**  
**Preliminary Results - Subject to Change**

	Aug 2022	YTD Actual	Budget	% Budget	PYTD
<b>1 Operating Revenues</b>					
2 Tower Rent	\$ 12,122	\$ 24,380	\$ 173,536	14%	\$ 24,005
3 Property Taxes	-	2,527	107,141	2%	-
4 Solid Waste Billing & Fees	14,312	28,224	170,258	17%	27,133
5 Fees & Charges	2,424	4,661	22,300	21%	4,479
6 Investments	-	237	7,140	3%	540
7 Other Income	-	-	(2,800)	0%	-
8 Board Discretionary Revenue	(20,167)	(42,961)	(372,373)	12%	(39,528)
<b>9 Total Revenues</b>	<b>8,690</b>	<b>17,067</b>	<b>105,200</b>	<b>16%</b>	<b>16,628</b>
<b>10 Expenses</b>					
<b>11 Salaries &amp; Benefits</b>					
12 Salaries	43,848	91,365	571,473	16%	98,586
13 Benefits	15,890	78,645	264,708	30%	83,741
14 Directors' Fees	7,752	14,077	100,000	14%	13,908
<b>15 Total Salaries &amp; Benefits</b>	<b>67,490</b>	<b>184,087</b>	<b>936,180</b>	<b>20%</b>	<b>196,919</b>
16 Contractual Services	8,940	50,729	236,777	21%	73,419
17 Insurance	-	250	99,476	0%	21,285
18 Utilities	1,947	3,740	18,887	20%	3,277
19 Operations & Maintenance	211	456	4,459	10%	202
20 Permits & Fees	140	10,406	19,020	55%	11,170
21 Office & Other Expenses	5,144	16,018	67,452	24%	17,047
22 Election Expense	-	-	15,000	0%	-
23 Admin Allocation	(107,671)	(215,342)	(1,292,051)	17%	(192,266)
<b>24 Total Expenses</b>	<b>(23,800)</b>	<b>50,343</b>	<b>105,200</b>	<b>48%</b>	<b>131,055</b>
<b>25 Net Income (Loss)</b>	<b>\$ 32,490</b>	<b>\$ (33,276)</b>	<b>\$ -</b>		<b>\$ (114,427)</b>

\*No assurance provided on these financial statements. These financial statements do not include a statement of cash flows. Substantially all disclosures required by accounting principles generally accepted in the United States not included.

## **10-Administrative Revenues and Expenses**

**Line 2 Tower Rent:** Includes radio tower site rental fees. YTD is trending at 14% of budget due to timing of annual cell tower rent payments.

**Line 3 Property Taxes:** Includes current & prior property tax and penalties. YTD can trend over/under budget due to the timing of property tax collections, with a majority being received in December and April.

**Line 4 Solid Waste Billing & Fees:** Includes franchise fees and billing for solid waste. YTD is trending in line with budget.

**Line 5 Fees & Charges:** Includes credit card processing fees and other miscellaneous fees. YTD is trending over budget at 21% due to the large volume of credit card processing fees.

**Line 6 Investments:** Includes investment income and unrealized gain or loss on investments. YTD is trending under budget at 3%.

**Line 7 Other Income:** Other Income includes recycling revenues and other miscellaneous income. No activity year to date.

**Line 8 Board Discretionary Income:** Includes the transfer of the following for Parks and Recreation fund (fund 05):

- Radio Tower Site Rent – \$12,122
- Solid Waste Franchise Fees – \$8,045

**Line 12 Salaries:** Includes full time, part time & overtime for administrative employees. YTD is trending in line with budget.

**Line 13 Benefits:** Includes employee insurance, CalPERS retirement, workers compensation, payroll taxes, employee benefit & morale and education & training. YTD is trending over budget at 30% due to the July payment of the annual CalPERS unfunded actuarial liability.

**Line 14 Directors' Fees:** Includes directors fees as well as directors training, seminars, and mileage expense. YTD is trending in line with budget.

**Line 16 Contractual Services:** Includes software support, legal services, and auditing & accounting services. YTD is trending over budget at 21% due to the timing of annual software maintenance costs.

**Line 17 Insurance:** Includes both general liability and vehicle insurance expenses. Year to date under budget due to the timing of payments.

**Line 18 Utilities:** Includes telephone and electricity expenses. YTD is trending over budget at 20% due to high electric consumption during summer months.

**Line 19 Operations & Maintenance:** Includes vehicle maintenance, vehicle fuel, mileage & travel reimbursement, uniforms, and equipment maintenance.

**Line 20 Permits & Fees:** Includes the annual LAFCO fees, the GFOA application fee for the budget award, and San Bernardino County fees. YTD is trending over budget at 55% due to the timing of annual LAFCO fees payment.

**Line 21 Office & Other Expense:** Includes board meeting supplies, public relations, community promotion, bank charges, office supplies, postage, and dues & subscription. YTD is trending over budget at 24% due to increased bank charges and dues & subscriptions.

**Line 23 Admin Allocation:** This is the monthly distribution of the budgeted Administration fund (Fund 10) expenses to the enterprise funds.





# Helendale Community Services District

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DATE: October 20, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #5  
Discussion and Possible Action Regarding Approval of Directors' Expense Reports

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## **STAFF RECOMMENDATION**

None.

## **STAFF REPORT**

This matter is at the discretion of the Board. Included herein for the Board's consideration are expense reports submitted since the last Board meeting.

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** At the discretion of the Board.

**ATTACHMENTS:** Expense Reports



HELENDALE COMMUNITY SERVICES DISTRICT BOARD MEMBER EXPENSE VOUCHER

Name: **HENRY SPICER**

Date	Expense Description/Explanation	Miles	Meals	Lodging	Other	Exp. Category
9/8	Farmer's Market					NO compensation
9/11	Rep @ public Event					
9/11	Board Meeting					A
9/17	Public Meeting governed by the Brown Act					
9/17	Farmer's Market					J
9/10	Rep @ public Event					C
9/10	Pub Party Concert					
9/13	Meeting with GM					
9/15	Meeting with GM regarding district business					G
9/15	Board Meeting					
9/20	Public Meeting Governed by the Brown Act					A
9/20	Park Meeting					
9/20	Public Meeting					A
9/24	Farmer's Market					
9/24	Rep @ public Event					F
9/28	Farmer's Market					
9/28	Rep @ public Event					F
9/30	Trip to Bureau ME F					
9/30	Meeting related to the district					E

Notes/Comments:

Totals

Totals:	Mileage	-
	Meals	-
	Lodging	-
	Other	-
	Grand Total	1350-00

Submitted By:

*[Signature]*

Appropriate Approval

Signature

Date

Expense Categories

- G: Meeting w/GM re District Operations
- H: Meeting w/auditors, attorney or consultant retained by District
- I: Meeting of Local, State or Federal body w/jurisdiction affecting HCSD
- J: Meeting w/organization with interests in matters involving functions or operations of the District
- K: Meeting pre-approved by the Board of Directors

- A: Public Meeting governed by Brown Act
- B: Public Event\*
- C: Representation at Public Meeting/Event\*
- D: Representation on a 501C3 Board\*
- E: Conference/seminar/Training Program related to District\*
- F: Ad Hoc committee of the Board

\* Written or verbal report required to be presented at the next Board meeting

REC'D OCT 03 2022







# Helendale Community Services District

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Date: October 20, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
BY: Alex Aviles, Wastewater Operations Manager  
SUBJECT: Agenda item #6  
Discussion Only Regarding Water Usage at the Wastewater Irrigation Area

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## **STAFF RECOMMENDATION:**

This is an information only item that is intended to keep the Board updated on the needs of the Wastewater operation related to the agricultural expansion area.

## **STAFF REPORT:**

When the Wastewater Waste Discharge Requirements (WDR) and Monitoring and Reporting Plan (MRP) were updated by the Regional Board, one of the requirements was to expand the irrigation area and eliminate any impounding of secondary irrigation water. We are very grateful to have the ag operator who is willing to put in the tremendous amount of effort that is required to move the pipes around, plant the seed, irrigate the fields, harvest the crop and repeat the process on an ongoing basis.

The expanded irrigation area at the park has increased the need to augment the secondary water with fresh water from the non-potable well located at the wastewater plant ag area. This need has increased over time as the operator has planted additional acreage at our request to assist the District in meeting the Regional Board's mandate. Roughly the same amount of influent comes into the plant monthly, however, the needs of the crop rises and falls depending upon what is planted, at what stage of growth the plant is and the environmental conditions.

The District has augmented the operation by contributing water to maintain the viability of the crops that the District required to be planted. As an example, for four months (June-September 2022), the District contributed 19,200,000 gallons which equates to 58.89 acre-feet of water. As the expanded irrigation area has been planted, the demand for water has increased. In an effort to maintain plant viability in the summer months the water has been augmented. This is still far less than if the District had to hire staff to farm the property or hire a contractor. Cost for the District would include staffing (2 people), equipment, and consulting that goes into running an efficient operation. During harvesting additional staffing would be needed. Further, the District does not have the competency to run a farming operation.

**FISCAL IMPACT:** NA

**POSSIBLE MOTION:** None

**ATTACHMENTS:** None





# Helendale Community Services District

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Date: October 20, 2022  
TO: Board of Directors  
FROM: Kimberly Cox, General Manager  
SUBJECT: Agenda item #7  
Discussion and Possible Action Regarding Approval of the 2023 District Calendar

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## **Staff Recommendation**

Staff seeks approval of this item.

## **Staff Report**

The calendar serves as our guidance each year for board and standing committee meetings and other District events. Attached for the Board's consideration is the proposed calendar for calendar year 2023. As has been typical, there is only one board meeting in January and July. Staff is also suggesting that there be only one meeting in December 2023 due to how the holidays fall.

Multiple other items are noted on the calendar including Park and Rec Committee meetings, concerts, Thrift Store closures, holidays and when timecards/expense reports are due. Youth sports and Farmer's market schedules are also included this year. Of note, the District's 16<sup>th</sup> operational anniversary is on Saturday, April 1<sup>st</sup>.

The Board may wish to make modifications or suggestions that Staff will incorporate into the calendar.

**Fiscal Impact:** NA

**Possible Motion:** Adopt the 2023 District Calendar

**Attachments:** 2023 District Calendar

# 2023 HELENDALE CSD CALENDAR

January						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

February						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

April						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May						
S	M	T	W	T	F	S
	1	2	3	4	5	7
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

June						
S	M	T	W	T	F	S
				1	2	4
4	5	6	7	8	9	10
11	12	13	14	15	16	17
19	19	20	21	22	23	24
25	26	27	28	29	30	

July						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

August						
S	M	T	W	T	F	S
		1	2	3	4	6
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

September						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

October						
S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

November						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30		

December						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

- HOLIDAY
- COMMUNITY CLEAN UP DAYS (Draft)
- HCSD 16TH OPERATIONAL ANNIVERSARY
- HCSD BOARD MEETING
- PARK & REC COMMITTEE MEETING
- CONCERT IN THE PARK
- NATIONAL NIGHT OUT

HOLIDAYS			
<b>Jan. 2</b>	New Year's Day	<b>Sept. 4</b>	Labor Day
<b>Jan. 16</b>	Martin Luther King Day	<b>Nov. 10</b>	Veterans Day
<b>Feb. 20</b>	Presidents Day	<b>Nov. 23-24</b>	Thanksgiving
<b>May 29</b>	Memorial Day	<b>Dec. 22, 25</b>	Christmas Eve/Day
<b>July 4</b>	Independence Day	<b>Dec. 29</b>	New Year's Eve

- \* TIME CARDS DUE
- \* FARMER'S MARKET EVERY WEDNESDAY (Except 1/4, 11/22, 12/27)
- \* YOUTH SOCCER - PROPOSED DATES: 9/16-11/18
- \* YOUTH BASKETBALL - PROPOSED DATES: 1/7 - 2/25
- \* THRIFT STORE CLOSED: 1/2, 5/29, 7/4, 9/4, 9/28, 11/16,23,24, 12/22,23,25
- \* THRIFT STORE FALL SALE 9/29
- \* THRIFT STORE CHRISTMAS SALE 11/17





# Helendale Community Services District

**Date:** October 20, 2022  
**TO:** Board of Directors  
**FROM:** Kimberly Cox, General Manager  
**SUBJECT:** Agenda item #8  
 Discussion and Possible Action Regarding Addition of a New District Support Position and Related Modifications to the Table of Organization

**STAFF RECOMMENDATION:**

Staff requests support for this item.

**STAFF REPORT:**

Management is requesting that the Board of Directors approve additional personnel costs of approximately \$25,004 and consider adding a new position to be funded by Administration (50%), Parks (30%) and Solid Waste (20%). The title of the position would be Program Assistant and would support multiple areas within the District. Over time as the programs in Solid Waste and Parks have grown and the Park and Program Supervisor has been absorbing the additional responsibilities. The organics legislation (SB1383) has added an additional burden to the workload. In addition, administrative support needs have been observed particularly on Fridays and coverage for sick and vacation leave.

The proposed salary would be Range 15 at \$19.15-23.92 per hour. Range 15 also includes the Customer Service Representative (CSR) position and is a compatible placement within the organization for the envisioned support duties this position will carry out. The request of the Board is to fund the position for the remainder of the fiscal year and thereafter it will be included in the normal budgeting process. Annual salary at Step 1 of the range would be \$39,835 plus standard employee benefits. Retirement for the new position would be under PEPR at an estimated cost of \$2975 per year and the cafeteria plan of \$1300 per month. Below is a table that summarized the fully loaded costs for the new position.

Funding Distribution:		Annual	7-Months
Admin	50%	\$29,484	<b>\$17,199</b>
Parks	30%	\$17,691	<b>\$10,319</b>
Solid Waste	20%	\$11,794	<b>\$6,880</b>
		<b>\$58,969</b>	<b>\$34,398</b>

Attached for the Board's consideration is a job description that outlines in detail the expectations of the position.

**FISCAL IMPACT:** As outlined in the Staff report



**POSSIBLE MOTION:** Approve the addition of a Program Assistant Position and adopt modified Org Chart and Table of Organization for the remainder of FY23

**ATTACHMENTS:** Draft Organizational Chart  
Draft Table of Organization  
Proposed Job Description



**Helendale Community Services District**  
**DRAFT Revised Table of Organization FY 2023**  
*Pay Schedule for FY2023*  
*Effective 12/1/2022 through 6/30/2023*

Title	Range	Annually		Monthly		Per Pay Period		Hourly		FTE
		Min	Max	Min	Max	Min	Max	Min	Max	
Administration	15									
CSR I								\$ 19.95	\$ 23.92	0.41
Program Assistant	15	\$ 39,985	\$ 49,748	\$ 3,320	\$ 4,146	\$ 1,532.12	\$ 1,913.40	\$ 19.15	\$ 23.92	1 NEW
Sr. CSR	23	\$ 48,565	\$ 60,614	\$ 4,045	\$ 5,051	\$ 1,866.73	\$ 2,331.29	\$ 23.33	\$ 29.14	2
Sr. Acct Tech	29	\$ 56,286	\$ 70,293	\$ 4,690	\$ 5,858	\$ 2,164.84	\$ 2,703.56	\$ 27.06	\$ 33.79	1
CSR Sup*	41	\$ 75,698	\$ 94,537	\$ 6,308	\$ 7,878	\$ 2,911.47	\$ 3,636.02	\$ 36.39	\$ 45.45	1
Park Sup/ Prog Coordinator*	41	\$ 75,698	\$ 94,537	\$ 6,308	\$ 7,878	\$ 2,911.47	\$ 3,636.02	\$ 36.39	\$ 45.45	1

\*Minimum certification/education levels required





## DRAFT

### Helendale Community Services District

#### JOB OPPORTUNITY

Title: Program Assistant

Full-Time with Benefits

Range 15 - \$19.15-23.92

**APPLICATION PROCESS:** Applications available at the Helendale CSD Office or website: [www.helendalecsd.org](http://www.helendalecsd.org). Application with original signature can be submitted to our HCSD Office or via USPS to P.O. Box 359, Helendale, CA. 92342. All applications must be received no later than \_\_\_\_\_ by **5:00 pm**. A comprehensive drug screening, background check are required prior to employment with the District. Interviews are anticipated for \_\_\_\_\_. Applicant to start around December 1, 2022.

#### THE POSITION

The Helendale Community Services District is seeking a qualified individual for the position of Program Assistant. This is an entry level position that will perform duties in the areas of Parks, Solid Waste, and Administration. This position will provide support services, janitorial and maintenance on an as-needed basis.

#### PARKS DEPARTMENT

##### Farmers Market

- Market set up and break down. Including setting up and breaking down tents, tables, chairs, and other market supplies as needed.
- Assist vendors with placement at the market
- Vendor and Customer Relations. Assist the planned market activities and communications with vendors and customers.
- Communicate and report directly to Parks, Recreation & Programs Supervisor.
- Assist in the recruitment of new vendors.
- Notify vendors of dates, times, and Market policies and procedures.
- Maintain complete vendor roster and attendance date.
- Collect and record vendor registration fees.
- Distribute EBT and Market Match to customers.
- Keep track of EBT and Market Match transactions.
- Enforce Market policies for vendors and customers. Assist in resolution of any customer-customer, vendor-vendor, or customer-vendor issues that arise.

##### Recreation Programs

- Assist with the day-to-day operations of sports and District programs
- Handle registrations and be familiar with registration software
- Distribute information on programs, classes, events, and sports
- Communicate with coaches and participants
- Assist in creating rosters, game, and practice schedules.
- Lead coach meetings and informational sessions
- Ensure coaches have all supplies necessary
- Assist in ordering and distributing uniforms
- Attend games and enforce rules
- Assist with Facility rentals including opening and closing for events.

- Put up banners and event signage
- Setup and tear down for events such as Concerts in the Park, National Night Out, etc.

#### Senior Center

- Assist with Daily Lunch Program as needed
- Set up tables and chairs

#### Facility Maintenance

- Janitorial duties at the Community Center – daily ensure restrooms, floors, windows, tables, etc. are cleaned and ready for use.
- Assist with the maintenance of demonstration garden

#### **Solid Waste**

- Deliver barrels as necessary
- Complete e-waste logs
- Assist with SB 1383 compliance
- Assist with spring and fall clean up events
- Assist with bulky item pickups as needed

#### **Administration**

- Work in the front office every Friday
- Bank deposits
- Filing liens
- Delivering wastewater/water samples
- Pick up office supplies
- Pick up board meeting supplies
- Pick up and process mail/payments
- Set up Board room
- Ensure customer handouts are stocked
- Post flyers on the billboard and remove when appropriate
- Load copy paper and toner as needed
- Other clerical as needed

**VEHICLES/EQUIPMENT:** Responsible for proper use and care of District vehicle while being used.

**GENERAL KNOWLEDGE/SKILLS:**

- Detail oriented.
- Enthusiasm, initiative, and good judgment.
- Demonstrated performance as self-starter with the ability to assess issues as they arise, respond appropriately, follow-through on details, and build effective working relationships with others.
- Strong ability to communicate verbally and in writing, including ability to collect information, write reports, and manage data.
- Working knowledge of Microsoft Office Suite and email.
- Demonstrated interpersonal skills for dealing effectively with the public, volunteers, vendors, and customers
- Janitorial skills
- Basic maintenance
- Knowledge of youth sports

**QUALIFICATION REQUIREMENTS:** To perform this job successfully, an individual must be able to perform a variety of general maintenance duties satisfactorily. The requirements listed herein are representative of the knowledge, skill, and/or ability required.

**EDUCATION and/or EXPERIENCE:** High school diploma or general education degree (GED) is required. Three years related experience and/or training, or equivalent combination of education and experience.

**LANGUAGE SKILLS:** Ability to read and interpret documents such as safety rules, operating and maintenance instructions, and procedure manuals. Must possess the ability to communicate effectively to customers and employees of organization.

**REASONING ABILITY:** Ability to apply common sense understanding to carry out instructions furnished in writing, oral, or diagram form.

**CERTIFICATES, LICENSES, REGISTRATIONS:** Employee must maintain the following current, valid certificates, licenses, registrations: California Class C Driver's License

**PHYSICAL DEMANDS:** The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. While performing the duties of this job, the employee is regularly required to stand, walk, use hands to finger, handle or feel objects, tools, or controls; reach with hands/arms, stoop, kneel, crouch, or crawl, and talk or hear. The employee is frequently required to sit, climb or balance. The employee may frequently lift and/or move up to 75 pounds, and occasionally lift and/or move up to 100 pounds. Specific vision abilities required by this job include close vision, distance vision, color vision, peripheral vision, depth perception, and the ability to adjust focus.

**WORK ENVIRONMENT:** The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform these essential functions. While performing the duties of this job, the employee regularly works in outside weather conditions and is regularly exposed to extreme



heat and cold and airborne particles due to frequent moderate to high wind conditions. The employee may work in high, precarious places. The employee occasionally works near moving mechanical parts and is occasionally exposed to risk of electrical shock. The noise level in the work environment is usually moderate.

**OTHER:** Must read and comply with the District's Employee Personnel Manual and all policies and procedures.

**BENEFITS:**

**Retirement:** The District offers a competitive benefit package that includes retirement. CalPERS retirement benefit of 2.7% at 55 for Classic Members who were vested in CalPERS prior to January 1, 2013; and 2% @ 62 for PEPRAs employees (all employees not previously vested with CalPERS with continuous service).

**Medical:** The District provides \$1300 per month towards a defined benefit plan (medical/dental/vision).

**Leave:** Annual leave beginning at 80 hours for 1-4 of service is accrued each pay period at a rate of 3.077 hours; and annual sick leave of 95 hours is accrued each pay period at a rate of 3.69 hours per pay period. The District provides 13 paid holidays each year.